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Short Form  
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2010

Open to Public  
Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)

All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000  
at the end of the year may use this form

► The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2010 calendar year, or tax year beginning		April 1st	, 2010, and ending	March 31st	, 2011
<input type="checkbox"/> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		<b>C Name of organization</b> <b>Benevolent &amp; Protective Order of Elks, Eau Claire Lodge 402</b> <b>Number and street (or P.O. box, if mail is not delivered to street address)</b> <b>P.O. Box 8194</b> <b>City or town, state or country, and ZIP + 4</b> <b>Eau Claire, WI 54702-8194</b>		<b>D Employer identification number</b> <b>39-1735475</b> <b>E Telephone number</b> <b>715-834-4022</b> <b>F Group Exemption Number</b> ► <b>1156</b>	
<b>G Accounting Method</b> <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) ► _____				<b>H Check</b> ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	
<b>I Website:</b> ► <b>N/A</b>					
<b>J Tax-exempt status</b> (check only one) – <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 8 ) ► (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527					
<b>K Check</b> ► <input checked="" type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return					
<b>L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ</b>				► \$ <b>164,097</b>	
<b>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (see the instructions for Part I.) Check if the organization used Schedule O to respond to any question in this Part I <input checked="" type="checkbox"/>					
Revenue	1 Contributions, gifts, grants, and similar amounts received . . . . .			1	5,001
	2 Program service revenue including government fees and contracts . . . . .			2	0
	3 Membership dues and assessments . . . . .			3	15,950
	4 Investment income . . . . .			4	736
	5a Gross amount from sale of assets other than inventory . . . . .	5a	0		
	b Less: cost or other basis and sales expenses . . . . .	5b	0		
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .			5c	0
	6 Gaming and fundraising events				
	a Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	6a	29,938		
	b Gross income from fundraising events (not including \$ 5,001 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	6b	0		
c Less: direct expenses from gaming and fundraising events . . . . .	6c	11,680			
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .			6d	18,258	
7a Gross sales of inventory, less returns and allowances . . . . .	7a	99,436			
b Less: cost of goods sold . . . . .	7b	44,324			
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .			7c	55,112	
8 Other revenue (describe in Schedule O) . . . . .			8	13,036	
9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ► <b>RECEIVED</b>			9	108,093	
Expenses	10 Grants and similar amounts paid (list in Schedule O) . . . . .			10	0
	11 Benefits paid to or for members . . . . .			11	0
	12 Salaries, other compensation, and employee benefits . . . . .			12	33,687
	13 Professional fees and other payments to independent contractors . . . . .			13	595
	14 Occupancy, rent, utilities, and maintenance . . . . .			14	78,348
	15 Printing, publications, postage, and shipping . . . . .			15	1,885
	16 Other expenses (describe in Schedule O) . . . . .			16	2,261
17 <b>Total expenses.</b> Add lines 10 through 16 ► <b>OPEN, UT</b>			17	116,776	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .			18	(8,683)
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .			19	204,020
	20 Other changes in net assets or fund balances (explain in Schedule O) . . . . .			20	0
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .			21	195,337

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**Part II Balance Sheets.** (see the instructions for Part II.)Check if the organization used Schedule O to respond to any question in this Part II 

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	64,808	22
23	Land and buildings	158,727	23
24	Other assets (describe in Schedule O)	0	24
25	<b>Total assets</b>	<b>223,535</b>	<b>25</b>
26	<b>Total liabilities</b> (describe in Schedule O)	<b>19,515</b>	<b>26</b>
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	<b>204,020</b>	<b>27</b>
		195,337	

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III.)Check if the organization used Schedule O to respond to any question in this Part III What is the organization's primary exempt purpose? **Community support through charitable & civic works**

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28	Donations in the amount of \$2,400 were made to the Inn Towne Food Pantry of Eau Claire, WI, a 501c(3) organization, for the purpose of feeding homeless and impoverished individuals and families throughout the community	(Grants \$ <input type="checkbox"/> ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a	2,400
29	Scholarships equaling \$500 each were awarded to two qualifying High School seniors for the purpose of furthering their education through an accredited four-year college.	(Grants \$ <input type="checkbox"/> ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	29a	1,000
30	A total of \$1,601 was donated to support various youth activities, including Little League Baseball, Girl Scouts, Boy Scouts, and others as outlined in the programs of the Benevolent & Protective Order of Elks	(Grants \$ <input type="checkbox"/> ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	30a	1,601
31	Other program services (describe in Schedule O)	(Grants \$ <input type="checkbox"/> ) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	31a	
32	<b>Total program service expenses</b> (add lines 28a through 31a)	► <input type="checkbox"/>	32	5,001

**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated. (see the instructions for Part IV.) Check if the organization used Schedule O to respond to any question in this Part IV 

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Joseph Lundquist Eau Claire, WI 54702-8194	President	0	0	0
Kenneth Lane Eau Claire, WI 54702-8194	Vice-President	0	0	0
Kenneth Schaller Eau Claire, WI 54702-8194	Secretary	2,400	0	0
Anita Moen Eau Claire, WI 54702-8194	Treasurer	1,200	0	0
James Tallman Eau Claire, WI 54702-8194	Trustee	0	0	0
Trevor Zimmerman Eau Claire, WI 54702-8194	Trustee	0	0	0
Charles Notham Eau Claire, WI 54702-8194	Trustee	0	0	0
George Myer Eau Claire, WI 54702-8194	Trustee	0	0	0
Richard Rassbach Eau Claire, WI 54702-8194	Trustee	0	0	0
Renee Ward Eau Claire, WI 54702-8194	Board Member	0	0	0
Laurel Boyer Eau Claire, WI 54702-8194	Board Member	0	0	0
Steve Boyle Eau Claire, WI 54702-8194	Manager	0	0	0

**Part V Other Information** (Note the statement requirements in the instructions for Part V.)  
 Check if the organization used Schedule O to respond to any question in this Part V.

	<b>Yes</b>	<b>No</b>
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	✓
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	✓
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T.	35a	✓
a Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?	35b	
b If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year (see instructions)?	36	✓
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	37a	0
b Did the organization file <b>Form 1120-POL</b> for this year?	37b	✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:	39a	
a Initiation fees and capital contributions included on line 9	39b	
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► _____ ; section 4912 ► _____ ; section 4955 ► _____		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► _____		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ► _____		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e	✓
41 List the states with which a copy of this return is filed. ► None		
42a The organization's books are in care of ► Kenneth Schaller Located at ► 3411 Stein Blvd, Eau Claire, WI	Telephone no ► 715-834-4022 ZIP + 4 ► 54701	
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	✓
If "Yes," enter the name of the foreign country: ► _____ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .	42c	✓
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country ► _____		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► <input type="checkbox"/> 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	✓
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	✓
c Did the organization receive any payments for indoor tanning services during the year?	44c	✓
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	

		Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45	✓
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) . . . . .	45a	✓
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .	46	✓

**Part VI** **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

		Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	✓
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	✓
b	If "Yes," was the related organization a section 527 organization?	49b	
50	Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<b>None</b>				

f Total number of other employees paid over \$100,000 . . . . ►

d. Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A.  Yes  No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here		 Signature of officer	<b>Trevor J. Zimmerman, Trustee</b> Type or print name and title	 Date
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<b>Paid Preparer Use Only</b>	Type of print name and title				
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►	Firm's EIN ►			
Firm's address ►	Phone no. ►				

May the IRS discuss this return with the preparer shown above? See instructions.

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Form 990-EZ (2010)

**Supplemental Information Regarding  
 Fundraising or Gaming Activities**

OMB No 1545-0047

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

**2010**

Open to Public  
 Inspection

Name of the organization

**Benevolent & Protective Order of Elks, Eau Claire Lodge 402**

Employer identification number

**39-1735475**

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.  
 Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply

a <input type="checkbox"/> Mail solicitations	e <input type="checkbox"/> Solicitation of non-government grants
b <input type="checkbox"/> Internet and email solicitations	f <input type="checkbox"/> Solicitation of government grants
c <input type="checkbox"/> Phone solicitations	g <input type="checkbox"/> Special fundraising events
d <input type="checkbox"/> In-person solicitations	

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 N/A						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

N/A

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts . . .				
	2 Less: Charitable contributions . . .				
	3 Gross income (line 1 minus line 2) . . . . .				
Direct Expenses	4 Cash prizes . . . .				
	5 Noncash prizes . . . .				
	6 Rent/facility costs . . . .				
	7 Food and beverages . . . .				
	8 Entertainment . . . .				
	9 Other direct expenses . . . .				
	10 Direct expense summary. Add lines 4 through 9 in column (d) . . . . .				► ( )
	11 Net income summary. Combine line 3, column (d), and line 10 . . . . .				► ( )

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue . . . .	7,533	5,213	17,142	29,938
Direct Expenses	2 Cash prizes . . . .	6,380	3,386	0	9,766
	3 Noncash prizes . . . .	0	0	0	0
	4 Rent/facility costs . . . .	500	0	0	500
	5 Other direct expenses . . . .	987	427	0	1,414
	6 Volunteer labor . . . .	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	
	7 Direct expense summary Add lines 2 through 5 in column (d) . . . . .				► ( 11,680 )
	8 Net gaming income summary Combine line 1, column d, and line 7 . . . . .				► 18,258

9 Enter the state(s) in which the organization operates gaming activities: Wisconsin

a Is the organization licensed to operate gaming activities in each of these states?  Yes  No

b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No

b If "Yes," explain: \_\_\_\_\_

11 Does the organization operate gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity operated in:

13a	100 %
13b	0 %

a The organization's facility

b An outside facility

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► Anita Moen

Address ► 3411 Stein Blvd, Eau Claire, WI 54701

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_

c If "Yes," enter name and address of the third party:

Name ►

Address ►

16 Gaming manager information:

Name ►

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ►

Director/officer

Employee

Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

**Part IV Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

N/A

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

**2010**

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Name of the organization

**Benevolent & Protective Order of Elks, Eau Claire Lodge 402**

Employer identification number

**39-1735475**

**Line 8 - Other Revenue is derived from Facility Rental & Misc. income.**

**Line 16 - Other Expense is derived from Misc. Fund Raising expenses.**

**Line 26 - Total Liabilities are derived from Payables & Deferred Dues**